

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 6TH NOVEMBER 2007 / 15TH KARTHIKA 1929

WP(C).No. 32872 of 2007(L)

PETITIONER:

V-STAR CREATIONS PVT.LTD.,
L.F.C.ROAD, KALOOR, KOCHI-17, REPRESENTED
BY ITS SR.MANAGER AND CHIEF EXECUTIVE OFFICER,
K.VYDIANANTHAN.

BY ADV. SRI.CHACKO GEORGE (SR.)
SRI.H.RAMANAN
SRI.ALEX N.MATHEW (KOLLAM)
SRI.JAMES JOSE

RESPONDENTS:

1. STATE OF KERALA, REP. BY THE
SECRETARY, (MOTOR VEHICLES DEPT.), SECRETARIAT,
THIRUVANANTHAPURAM.
2. THE REGIONAL TRANSPORT OFFICER
(TAXATION), REGIONAL TRANSPORT OFFICE,
KAKKANAD, ERNAKULAM.
3. THE REGIONAL PROVIDENT FUND
COMMISSIONER, EMPLOYEES PROVIDENT FUND
ORGANISATION, SUB REGIONAL OFFICE, BHAVISHYANIDHI
BHAVAN, KALOOR, KOCHI-683 017.
4. KERALA MOTOR TRANSPORT WORKERS
WELFARE FUND BOARD, DISTRICT OFFICE,
PALARIVATTOM, ERNAKULAM, KOCHI-682 025.

R3 BY ADV. SRI.S.GOPAKUMARAN NAIR, SC
R4 BY ADV. SRI.P.RAMAKRISHNAN, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ANTONY DOMINIC, J.

.....
W.P.(C) No.32872 of 2007
.....

Dated this the 6th day of November, 2007.

JUDGMENT

The W.P. has been filed praying for direction to the second respondent to accept the motor vehicle tax without insisting on a clearance certificate issued by the fourth respondent. It is the contention of the petitioner that the petitioner's is a covered establishment in terms of the provisions contained in the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and therefore, they are exempted from the provisions of the Kerala Motor Transport Workers Welfare Fund Act. It is on that basis the petitioner contends that they are not liable to pay contribution or obtain clearance certificate from the 4th respondent.

2. Ext.P1 is the certificate issued by the Employees' Provident Fund Organisation certifying that the establishment is a covered one. If that be so, in terms of provisions contained in Section 4 of the Kerala Motor Transport Workers Welfare Fund Act, the petitioner is entitled to exemption. In such a situation, there is no requirement for producing a clearance certificate from the 4th respondent.

3. Therefore, I dispose of this W.P. directing that the second

respondent shall accept tax in respect of the vehicles owned and possessed by the petitioner without insisting on a clearance certificate from the 4th respondent. However, second respondent will be entitled to demand satisfactory proof from the petitioner of it having cleared upto-date Provident Fund dues before accepting the motor vehicle tax.

ANTONY DOMINIC
Judge

pms